IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 29TH MARCH 2007 / 8TH CHAITHRA 1929

WP(C).No. 10143 of 2007(G)

PETITIONER:

**HINDUSTAN PETROLEUM CORPORATION LIMITED
COCHIN REGIONAL OFFICE,
TATAPURAM, ERNAKULAM REPRESENTED BY ITS
MANAGER E & P, SRI.B.AJAY BABU.**

**BY ADV. SRI.K.I.MAYANKUTTY MATHER,
SMT.S.LAKSHMY.**

RESPONDENT:

**INTELLIGENCE INSPECTOR,
SQUAD NO.1, COMMERCIAL TAXES,
ALAPPUZHA.**

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 29/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.10143/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE WORK ORDER (PURCHASE ORDER) GIVEN BY THE PETITIONER TO SRI. C.R. AUGUSTINE DTD. 12/02/2007.

EXT.P.2: COPY OF THE NOTICE UNDER SECTION 47 (2) OF THE KVAT ACT DTD. 20/03/07.

EXT.P.3: COPY OF THE SELF DECLARATION WHICH ACCOMPANIED THE TRANSPORT DTD. 27/02/2007.

EXT.P.4: COPY OF THE AUTHORISATION GIVEN BY THE PETITIONER TO M/S. JOHN.D.BRITTO DTD. 23/02/2007.

EXT.P.5: COPY OF THE DELIVERY NOTE DTD. 19/03/2007.

EXT.P.6: COPY OF THE REQUEST MADE BY THE PETITIONER BEFORE THE RESPONDENT DTD. 21/03/2007.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.10143 of 2007-G

Dated this the 29th day of March, 2007

JUDGMENT

The petitioner challenges Ext.P2 notice issued by the respondent under Section 47 (2) of the Kerala Value Added Tax Act, 2003. The goods detained were released pursuant to the interim order of this Court. The respondent is directed to forward the file leading to Ext.P2, to the Intelligence Officer having jurisdiction over the matter. The said Officer will finalise the proceedings against the petitioner, after affording an opportunity of being heard to the petitioner, within two months from the date of production of a copy of this judgment.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS